



[Home](#) > [Methodologies](#) > [Monthly Employee Earnings Indicator methodology](#) > [March 2026](#)
> [Monthly Employee Earnings Indicator methodology, March 2026](#)

✓ **Latest release**

Monthly Employee Earnings Indicator methodology

Reference period March 2026

Released 20/05/2026

On this page

- [Overview](#)
- [Data collection](#)
- [Processing the data](#)
- [Data release](#)
- [Factors affecting interpretation](#)
- [History of changes](#)
- [Glossary](#)

Overview

Scope

Wages and salaries paid by active employing businesses and organisations to their employees in the Australian economy.

Geography

Data is available for:

- Australia total
- States and territories

Source

Australian Tax Office (ATO) Single Touch Payroll (STP) administrative data combined with ABS Business Register data.

Collection method

The ATO provides selected employer and employee level data from the STP system to the ABS. These data are combined with employer population and characteristics data from quarterly ABS Business Register snapshots.

Concepts, sources and methods

Wages and salaries are gross amounts (before tax and deductions) and include wages, salaries and allowances paid through Australian payrolls.

Employee jobs represent the number of employees who received wages or salaries during the reference month.

History of changes

Employee job estimates were added in the February 2026 release.

Data collection

Source

The Monthly Employee Earnings Indicator (MEEI) presents estimates of monthly wages and salaries and employee jobs, sourced from Single Touch Payroll (STP) data.

The Australian Taxation Office (ATO) receives payroll information from employers with STP enabled payroll and accounting software each time the employer runs its payroll. The ATO provides selected employer and job level data items from the STP system to the Australian Bureau of Statistics (ABS) to produce statistics.

Scope and coverage

The scope of the MEEI is active employing businesses and organisations in the Australian economy.

The population is represented in the form of a frame drawn from the Australian Bureau of Statistics Business Register (ABSBR). The ABSBR is primarily based on Australian Business Number (ABN) registrations to the Australian Business Register, which is managed by the ATO. To support alignment with other ABS economic indicators, the MEEI takes its population snapshot (which statisticians usually refer to as a 'frame') on a quarterly basis.

Not all employing businesses report to STP regularly and the use of a frame and other statistical methods enable wages and salaries and employee jobs to be estimated for all employing businesses and organisations.

A quarterly frame is used to maintain a contemporary view of businesses, ensuring that new businesses, changes in business structures and characteristics (such as industry, state and territory and employment size) are as up to date as possible. Employer characteristics are refreshed with each quarterly frame and are held constant between quarterly frames. When changes in the characteristics of businesses occur, there may be some visible impacts at the transition point in the reference months where frame information is updated (January, April, July, October) due to the difference between the consecutive frames.

Statistical units

The businesses on the ABSBR are separated using a two-population model. The two populations are known as the profiled population and the non-profiled population. The main distinction between businesses in the two populations relates to the complexity of the business structure, diversity of the activities undertaken and the degree of maintenance required to reflect the business structure for statistical purposes.

Non-profiled population



Most businesses included on the ABSBR are in the non-profiled population. These businesses usually have simple structures that are suitable for ABS statistical purposes at the ABN level. Businesses included in the non-profiled

population have homogeneous activity (that is, operate predominantly in one industry sub-division), however, they can have large employment. For the non-profiled population, one ABN equates to one business.

Profiled population

For some businesses, the ABN unit is not suitable for ABS economic statistics purposes. The ABS maintains its own economic units structure through direct contact with businesses and these businesses constitute the profiled population which consists of large, complex and diverse groups of businesses. This population is represented by Type of Activity Units (TAUs) which consist of one or more business entities, sub entities or branches of a business that can be grouped according to production activity and can report a minimum set of data items. These TAUs are classified according to the industry of the main activity. The relationship between TAUs and their associated legal entities (ABNs) may be one-to-one, many-to-one, or one-to-many.

In the MEEI, the statistical unit that captures the employing activity consists of ABNs from the non-profiled population and TAUs from the profiled population. Each business is classified to its state or territory, industry, sector and employment size according to information sourced from the ABSBR.

State and territory geography reflects a business' employing locations, not the residential address of their employees.

Defining wages and salaries

MEEI wages and salaries are designed to measure the concept of wages and salaries from the [Australian System of National Accounts \(ASNA\) 2008](https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/australian-system-national-accounts-concepts-sources-and-methods/edition-8) (<https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/australian-system-national-accounts-concepts-sources-and-methods/edition-8>) and the [Australian Conceptual Framework for Measures of Employee Remuneration](https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/labour-statistics-concepts-sources-and-methods/2023/concepts-and-sources/earnings#employee-remuneration-conceptual-framework) (<https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/labour-statistics-concepts-sources-and-methods/2023/concepts-and-sources/earnings#employee-remuneration-conceptual-framework>) using STP data. However, MEEI wages and salaries excludes severance and termination payments and does not currently fully capture salary sacrifice amounts.

The MEEI wages and salaries concept also excludes mandatory superannuation payments which are considered employers' social contributions.

Wages are gross amounts, prior to taxation and deductions and include:

- wage and salary payments (including payments to Australian residents working in a foreign country who were paid through an Australian payroll, and bonuses where they are reported in the same field as normal payments)
- allowances (such as overtime, working weekends or public holidays, working away from home)
- the value of payments in kind (where a fringe benefit amount is recorded).

More specifically, the following STP reported income items are included in the production of wages and salaries estimates:

- gross income amount (including bonuses)
- allowance income
- other income (not specified)
- foreign income amount including tax exempt income
- Community Development Employment Project income.

An adjustment is made for reportable fringe benefit amounts (both taxable and tax exempt). More detail on this adjustment is provided as part of [Creation of aggregates \(/methodologies/monthly-employee-earnings-indicator-methodology/mar-2026#processing-the-data\)](#).

Defining employee jobs

An employee job is defined in the ABS Labour Statistics Concepts, Sources and Methods glossary as a job for which the occupant receives remuneration in wages or salary from an employer.

In the MEEI, an employee job is derived in a reference month, when wages and salaries are paid to an employee (or salary is sacrificed to superannuation). The presence of termination payments in the reference period are excluded from the derivation an employee job.

Individuals holding jobs with different employers are counted for each job held.

Employee jobs are conceptually similar to the filled jobs measure (for employees only) reported in the ABS Labour Account. An employee job is similar to but is not an absolute measure of employees who worked in a reference month, given an employee job relates to payroll payment events which can differ from periods worked.

Processing the data

The STP data is received in the form of millions of transactions of employer payments to employees. The ABS applies a series of transformations to this data to facilitate its use for statistical purposes.

The ATO provides STP transactions to the ABS on a weekly basis. Transactions are generally for payments of wages and salaries for a defined pay cycle period reported in the week. Weekly data can also include corrections to previously reported transactions.

Submissions of STP vary from employer to employer based on pay cycle frequency and reporting arrangements of individual employers, however, most report at the time the payroll is run. Lags in reporting and other events can affect regular employer reporting.

The following subsections describe the transformations used to manage variations in source data and enable the production of data for statistical purposes.

Calendarisation



The initial transformation step, calendarisation converts transactions to daily pay events for individual employees allowing the data to be aggregated to a calendar month period.

This transformation is required as STP data are reported on a cash basis (the time when the payment was made) rather than an accrual basis (the time when the payment was earned). Production of real time estimates of labour market activity require the conversion of STP data from its cash basis to an accrual basis. The calendarisation method breaks down all records to a common period (daily) enabling data to be aggregated to calendar month reference periods.

There are some types of payments that cannot be attributed to a defined pay cycle period, such as back pay, hence these payments are shown when the pay event occurred.

Imputation



The STP reporting year is based on the July – June financial year. Within any given reference month, STP reporting may be incomplete for a range of reasons including, but not limited to:

- different business reporting habits
- different pay cycle period reporting.

It has been observed that STP data for each month in a given financial year can be revised by updated STP data received after the conclusion of that financial year.

Imputation is a form of jobholder level non-response adjustment, applied to account for partially reported and/or lagged reporting of wages and salaries.

Imputation extends a jobholder's daily rate to the end of the relevant reference period and is only applied:

- To the end of the reference month of the jobholder's latest pay event, where it does not extend to the end of the reference month, and they do not have a termination date and/or termination payment.
- For jobholders where a regular payment pattern can be determined.
- Across the latest 3 reference months (for example, the January, February and March 2026 reference months in the March 2026 release).
- To in scope earnings payments (wages and salaries). Other earnings payments such as lump sum leave are not imputed.

Employers who did not report to STP for any employees during a reference month are not imputed and are instead accounted for during the weight adjustment process.

In this release, the imputation rate for total wages and salaries paid by employers for March 2026 is 0.6%.

Imputation relating to new employees

No imputation is applied for new employees (related to existing or new employers) without historical payment information, until a pattern can be determined. This means that there can be a lag before a new employee contributes to the estimates (after their initial pay period). The lag is longer for new employees with employers that have less frequent payment and reporting periods. No adjustment is applied to account for this new employee lag.

Creating statistical unit level data



Once calendarisation and imputation are applied, the employee level data for the reference period is aggregated to the ABN used by the employer for STP reporting. This forms the core employer level data that are transformed to statistical unit level data.

For the non-profiled population (that is, businesses with a simple structure), the ABN is directly mapped to the statistical unit. For most businesses in this population, wages and salaries and employee jobs are allocated to a single state and territory in alignment with the business' single state and/or territory of operation. From the 19 November 2025 release, non-profiled businesses which operate in multiple states and territories have their wages and salaries and employee jobs allocated to each state and territory (previously data were attributed to the main state or territory only). This updated method aligns with the allocation process used for complex businesses (or TAUs) with multi-state operations.

For the profiled population (that is, businesses with a complex structure), there can be many ABNs and the mapping of employer level data to the statistical unit is more complex. ABN level data is aggregated to the highest level of the ABS economic units model, the Enterprise Group (EG). The EG level data are then apportioned into one or more TAUs using proration factors based on total Business Activity Statement wages and salaries for wages and salaries and ABSBR employment for employee jobs. Data is subsequently prorated from each TAU to its states and territories of operation based on ABSBR employment.

Weighting



Statistical units are stratified by state/territory, industry division and employment size. When employing businesses

do not report to STP in a reference month (that is, full non-response), an employer level non-response adjustment (weighting) is applied to the data received from responding businesses to fully account for the wages and salaries and employee jobs of the target population of all employing businesses.

Creation of aggregates

Statistical unit level data are aggregated to the output classifications of state/territory, industry division, employment size groups and sector.

A number of adjustments are applied to aggregates to account for reportable fringe benefit amounts paid, differing reference month length and reporting anomalies.

Reportable fringe benefit amount (RFBA) adjustment

Towards the end of the financial year, unadjusted STP data includes higher than usual changes in total wages and salaries paid. Most employers report fringe benefit amounts as a lumped payment for eligible employees at the end of the financial year as part of Fringe Benefits Tax reporting obligations (particularly common in the Health care and social assistance industry).

The inclusion of unadjusted RFBA would significantly increase the wages and salaries in May and June reference months. Therefore, to remove the effect caused by these reporting arrangements, the ABS creates an adjustment factor to spread the RFBA across all months of the relevant financial year. The adjustment is based at the stratum level (state/territory, industry division, employment size).

Calendar adjustment

To improve the comparability of wages and salaries estimates between calendar months, an adjustment has been applied to account for the differing number of days in each month. The adjustment standardises all months to an average length of days and is known as calendar adjustment. The calendar month estimate is converted to the calendar adjusted value using the following formula:

$$\text{Reference month estimate} = \frac{\text{Calendar month estimate}}{\text{Number of days in month}} * \frac{365.25}{12}$$

This type of adjustment is usually done as part of seasonal adjustment, however the statistics in this release are not yet fully seasonally adjusted.

Calendar adjustment is not applied to employee jobs as this is a binary measure based on whether a payment existed in a month.

Aggregate adjustment

Individual STP transactions are not amended. However, aggregate wages and salaries and employee jobs may be adjusted to remove the effect of significant reporting anomalies.

Aggregate adjustments are applied at the state/territory by industry division by employment size level. Adjustments in each release are:

- calculated individually for each state/territory by industry division by employment size level
- calculated and applied separately for wages and salaries and employee jobs, and
- removed if updated STP data or method enhancements resolve the anomaly.

Adjustments are not currently possible below the level of state/territory by industry division by employment size. As a result, finer-level outputs, such as industry subdivision and sector, are affected by aggregate adjustments, which are distributed uniformly according to the existing proportional relationships from industry divisions to their subdivisions and sectors.

As the ABS consolidates its understanding of STP data, methods will be further enhanced to improve the quality of these statistics and maintain the relevance of this indicator. As updated methods are implemented, information will be provided within the Methodology.

Data release

Summary of outputs

Each release contains both level estimates and percentage change movements for month reference periods. MEEI estimates are presented as:

- month percentage change between the current and previous month
- annual percentage change between the current and same month in the previous year, and
- wages and salaries level in \$million and employee jobs level in '000s.

In this release, STP data received around 5 weeks after the end of the latest reference month have been used to produce the estimates across the time series.

Wages and salaries estimates are available from the July 2022 reference period for national, state and territory, [Australian and New Zealand Standard Industry Classification \(ANZSIC\)](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release) (<https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release>) division and subdivision, employment size groups and [Standard Economic Sector Classifications of Australia](https://www.abs.gov.au/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release) (<https://www.abs.gov.au/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release>) public/private sector.

Employee jobs estimates are available from the July 2023 reference period for national, state and territory, ANZSIC division, employment size groups and public/private sector.

The estimates are presented as an original series only, as seasonally adjusted and trend estimates are not yet available. Three to five years of reasonably stable data are required before seasonal patterns can be observed and adjusted for.

Coherence with other ABS releases

The ABS produces a range of earning and employment statistics to support different data needs. MEEI provides an indicator series for wages and salaries and employee jobs which complement but do not replace the official aggregate wages and salaries and employee series available in the National Accounts, Labour Account and Labour Force releases.

The [Earnings guide](https://www.abs.gov.au/statistics/understanding-statistics/guide-labour-statistics/earnings-guide) (<https://www.abs.gov.au/statistics/understanding-statistics/guide-labour-statistics/earnings-guide>) or [Industry employment guide](https://www.abs.gov.au/statistics/understanding-statistics/guide-labour-statistics/industry-employment-guide) (<https://www.abs.gov.au/statistics/understanding-statistics/guide-labour-statistics/industry-employment-guide>) are useful resources which describe the different features of the various ABS measures and can assist users in choosing the correct measure to suit their needs.

The methods adopted for the MEEI have been aligned as closely as possible to similar earnings statistics produced by the ABS. Changes in wages and salaries and employee jobs presented in these estimates may differ to other statistics due to variations in the concepts, scope and methodology used. For example, these estimates:

- Contain a combination of administrative data collected for taxation purposes from employers, whereas other ABS data sources are compiled for the explicit purpose of producing statistics.
- Exclude unreported cash in hand payments which may be included in earnings reported in household and business surveys.
- Are not yet adjusted with respect to seasonality, unlike other labour market releases.

- Do not account for hours worked, hours paid for, job attachment where a payment has not been made, or jobholders temporarily stood down without pay, or employment status of employees (that is, full time or part time), which may be considered in other labour market measures.
- Count each job an employee holds in a reference period (i.e. both main and secondary jobs), whereas the Labour Force employees only include main job.
- Industry classification is determined based on the business' industry on the ABSBR, whereas industry in the Labour Force survey is self-reported by an individual for the main job only.
- State/territory classification is also based on business operations from the ABSBR, whereas in household surveys it is based on the person's usual place of residence.

Factors affecting interpretation

MEEI estimates are derived from data collected via the STP system, which effectively supports employer reporting obligations and ATO operational requirements through enabled software.

STP was not primarily designed to support the production of statistics, hence some inherent characteristics contribute to variability in the estimates and revisions between releases.

To help users understand this complexity, factors affecting the interpretation of MEEI estimates are explained below.

Revisions



Revisions are a change to a previously published value and may arise due to a variety of reasons. They can reflect both the complexity of measurement, and the need to balance precision and timeliness to maximise the utility of the indicator.

The magnitude of revisions will vary between reference periods and may relate to one or more of the following factors:

- updates in the STP data including receipt of updated, more complete or resubmitted data
- removal of previously imputed data
- changes in implemented methods or processes
- changes in historical data adjustments.

In this release, Australian Capital Territory employee jobs estimates have been revised downward across the time series (by approximately 6%) to address previous overestimation due to weighting.

Compositional change affecting wages and salaries



When comparing the change in wages and salaries paid by employers between any two periods, interpretation can be complicated by variation in its composition.

Aggregate estimates in this release are compiled from millions of payroll events and movements can include changes in composition unlike the ABS Wage Price Index which presents changes in the price of labour unaffected by compositional shifts in the labour force, hours worked or employee characteristics.

Compositional change can differ between industries, states and territories and employer size groups. These differences can be more prevalent where localised economic or environmental factors drive the labour market.

In between any two reference periods, variability may be due to one or more of the following compositional elements which can't be separated:

- cyclical payments such as bonuses, commissions or lump sum payment of leave loading

- variations in staff demand, including changes in hours worked and the payment of overtime
- payment of penalty rates for public holidays
- irregular or one-off large payments such as back pay or enterprise agreement sign-on allowances
- changes in the underlying composition of the business population (birth of new and/or closure of businesses) or changes in their characteristics.

Compositional change affecting employee jobs

Employee jobs provide a complementary insight into wages and salaries, which is further described in this [article \(/articles/monthly-employee-jobs-new-insights-wages-and-salaries-growth\)](#).

Employee jobs can present differing periods of volatility and underlying seasonality to that seen in the wages and salaries series. Compositional elements which affect wages and salaries may also influence variability in employee jobs (noted in the section above), however some elements uniquely impact employee jobs.

The following factors can contribute to temporary or unseasonal movements in employee jobs, which may not be evident in wages and salaries for the same reference periods:

- Industries or events with a high reliance on casual or temporary workers may exhibit greater volatility in employee job estimates, which don't translate to similar movements in wages and salaries due to the lower monthly earnings associated with these roles. For example, federal elections can create a large number of short-term jobs, which have less impact on wages and salaries.
- Relatively small ad hoc payments of wages and salaries (such as back pay) to large groups of employees who were not otherwise paid in the reference month can result in temporary but notable rises in employee jobs.
- Payroll reconciliation activities as businesses finalise payments for the end of the financial year can result in very small wage and salary payments being paid in June, which can temporarily inflate employee jobs.
- The calendarisation of different payroll period lengths can result in pay events paid in one month being distributed across reference months. The employee job is counted in each month that the pay event or pay period covers. This can translate to less volatile month-to-month employee jobs movements in industries with a higher incidence of monthly pay periods, versus those with a higher incidence of weekly pay periods.

As the ABS refines its methods, some of the influence of the elements described above may be reduced. Any changes in methods will be communicated in this release alongside any resulting revisions in estimates.

Seasonality

Generally, three to five years of data are required to produce seasonally adjusted data.

The ABS is exploring readiness of this data to produce a seasonally adjusted series (with seasonal elements removed) or trend series (with both the seasonal elements and irregular fluctuations removed). This means that variations in these estimates may reflect seasonal changes in the labour market in addition to other labour market shocks (such as COVID-19 related impacts) in the economy.

Seasonal characteristics may be seen or affected by:

- The incidence of national public holidays, where increases in the wages and salaries paid by employers may be evident in industries where penalty rates are paid.
- Periods of considerable labour market activity, such as the Christmas period, where a range of industries can temporarily increase the number of employees paid and/or wages and salaries due to increased hours worked.
- School holiday periods, where some industries can experience reduced business activity. This is particularly pronounced in the holiday period after Christmas and can result in reduced wages and salaries and employee jobs in some industries.

- The incidence of periodic bonuses, which can temporarily increase wages and salaries and to a lesser extent employee jobs. While bonuses may be paid at any time during the year, they often have an industry pattern. For example, in the Mining industry, the effect of bonus payments is usually seen around February/March and August/September.
- Calendarisation can dampen the influence of timing changes in seasonal events in both wages and salaries and employee jobs estimates. The core exception is when a seasonal event moves between months in adjacent years. For example, the early timing of Easter in 2024 in late March significantly altered the usual seasonality seen in both wages and salaries and employee jobs.

Leap year effect

In leap years, February has 29 days instead of the usual 28. The leap year day interaction with the calendar adjustment method, results in the following impacts in wages and salaries data:

- lower month change between January and February in the leap year (less than 1 percentage point),
- higher month change between February and March in the leap year (less than 1 percentage point),
- up to +/-1 percentage point variation in annual change which includes a leap year February.

The leap year effect is greater in industries with a higher prevalence of monthly pay arrangements, particularly where job holders are paid a fixed monthly amount. While monthly paid employees make up approximately 20% of total wages and salaries overall, their contribution is considerably higher in industries such as Mining and Financial and insurance services. More detailed information is available in the leap year effect section of a [prior release \(http://www.abs.gov.au/methodologies/monthly-employee-earnings-indicator-methodology/dec-2025#factors-affecting-interpretation\)](http://www.abs.gov.au/methodologies/monthly-employee-earnings-indicator-methodology/dec-2025#factors-affecting-interpretation).

Month change in employee jobs estimates are not influenced by the leap year effect.

End of financial year

Each year, wages and salaries and employee jobs data see increased variability in employer reporting during June and July, due to:

- a reset of the financial year in payroll systems, and
- employers finalising their financial year employee earnings information.

These factors can translate to higher variability in estimates over this period, as well as larger revisions in subsequent releases.

Imputation rollout effect

Imputation is applied only to wages and salaries for the most recent three reference months, with no imputation retained in earlier periods. As this window rolls forward with each new release, estimates of monthly change can be revised by +/-0.3 percentage points as imputation rolls out.

Accuracy

Percentage change movements within this release are calculated from un-rounded values. They may differ from, though are more accurate than change calculated from rounded values.

The accuracy of these estimates may be subject to the following sources of error:

- Conceptual misalignment - the Australian tax system is purpose-built and complex, and in some cases, it is

difficult to determine how a particular STP item should be used to describe impact on wages and salaries. While all care is taken, some income items are subject to this type of validity error. Coherence with other sources indicates that this has a low impact on the aggregates.

- Reporting error - this is likely to be present in both employee and employer information used. Given the magnitude of STP records submitted every month, a significance approach is taken to identify and adjust for reporting errors that have a significant effect on high level aggregate estimates. Some reporting errors will remain. These errors are considered to have a low impact on the aggregate series and may be corrected in subsequent employer reporting.
- Lag in business characteristic updates - the ABSBR receives updated information when a business entity reports changes to either the Australian Business Register or the ATO, such as new registration, revised classificatory information, or when the business entity reports changes in its business structure or activity. These reporting changes can impact upon the business entity's industry classification (ANZSIC), geographic classification (state or territory) and to a lesser extent its institutional classification (public/private sector). There may be a delay between the real world timing of these changes, and the update of this information in these statistics.

Business register quarterly frames



Employer (or business) characteristics are updated with each quarterly frame and are held constant between quarterly frames.

When changes in the characteristics of businesses such as industry, state and territory and/or employment size occur, there may be some visible impacts at the transition point in the reference months where frame information is updated (January, April, July, October) due to the difference between the consecutive frames.

In these reference months, some changes may relate to changes in the businesses population which relate to business structure or characteristics updates from the ABSBR. These Business Register changes cannot be separated in the estimates.

The timing of these changes relates to when an update occurred on the ABSBR and may not align with the timing of a real world events. There is usually a lag (of at least one quarter) between a real world change and ABSBR updates.

In limited circumstances, the ABS will adjust estimates with respect to frame changes, where they were due to frame errors (such as misclassified industry) and the impact to estimates is considered significant.

Privacy and confidentiality

Legislative requirements to ensure privacy and secrecy of this data have been adhered to. Only those authorised under the Australian Bureau of Statistics Act 1975 have been allowed to view data about any particular business in conducting analysis. In accordance with the Census and Statistics Act 1905, results have been confidentialised to ensure that they are not likely to enable identification of a particular person or organisation.

All personal information is handled in accordance with the Australian Privacy Principles contained in the Privacy Act 1988. For more information, see [ABS Privacy \(https://www.abs.gov.au/about/legislation-and-policy/privacy/privacy-abs\)](https://www.abs.gov.au/about/legislation-and-policy/privacy/privacy-abs).

Acknowledgement of source

These estimates are based on Australian Business Register (ABR) data supplied by the Registrar to the ABS under A New Tax System (Australian Business Number) Act 1999 and tax data supplied by the ATO to the ABS under the Taxation Administration Act 1953. These require that such data is only used for the purpose of carrying out functions of the ABS. No individual information collected under the Census and Statistics Act 1905 is provided back to the Registrar or ATO for administrative or regulatory purposes. Any discussion of data limitations or weaknesses is in the

context of using the data for statistical purposes and is not related to the ability of the data to support the ABR or ATO's core operational requirements.

The ABS would like to acknowledge the critical support from the Australian Taxation Office (ATO) in enabling the ABS to produce these statistics.

History of changes

By release date



September 2025, released on 19 November 2025

- includes the [refinement of the allocation method \(/methodologies/monthly-employee-earnings-indicator-methodology/sep-2025#factors-affecting-interpretation\)](/methodologies/monthly-employee-earnings-indicator-methodology/sep-2025#factors-affecting-interpretation) used for non-profiled businesses with multi-state operations, enhancing the quality of state and territory estimates

October 2023 to March 2024, released on 21 May 2024

- includes an update to the [imputation method \(/methodologies/monthly-employee-earnings-indicator-methodology/october-2023-march-2024#how-the-data-is-transformed\)](/methodologies/monthly-employee-earnings-indicator-methodology/october-2023-march-2024#how-the-data-is-transformed) used across the imputation window, reducing subsequent revisions

April to September 2023, released on 21 November 2023

- includes an update to the [imputation method \(/methodologies/monthly-employee-earnings-indicator-methodology/april-september-2023#how-the-data-is-transformed\)](/methodologies/monthly-employee-earnings-indicator-methodology/april-september-2023#how-the-data-is-transformed) to better account for part period employer reporting

Glossary

Show All



Accrual basis

Recording wages when they are earned, accrued or incurred regardless of when payment is made or received.

Annual change

The percentage movement of estimates between the reference month and the same month in the previous year.

Australian Bureau of Statistics Business Register (ABSBR)

A register of all Australian businesses and organisations maintained by the Australian Bureau of Statistics (ABS) for the purpose of producing statistical frames and business demography outputs. It contains identifying and classificatory data for each business and organisation.

Information to populate the ABSBR is largely sourced from the Australian Business Register.

The ABSBR consists of two subpopulations, the profiled population and the non-profiled population. The ABSBR uses an economic units model to describe the characteristics of businesses and the structural relationships between related businesses.

Australian Business Number (ABN)

A unique identifier. To be entitled to an ABN, an organisation must be one or more of the following:

- a company registered under the Corporations Act 2001
- an entity carrying on an enterprise in Australia

- a government entity
- a non-profit sub-entity for Goods and Services Tax purposes
- a superannuation fund.

A non-resident entity may be entitled to an ABN if they are carrying on an enterprise in Australia and/or, in the course of carrying on an enterprise, the entity makes sales that are connected with Australia.

Australian Business Register (ABR)

The data store containing details about businesses and organisations that have registered for an ABN. More information can be found on the [ABR website \(https://abr.gov.au/\)](https://abr.gov.au/).

Cash basis

Recording the wage payment in the pay period when the payment was received by the employee.

Employee

Employees are people who work for a public or private employer and receive remuneration in wages or salary. Employees are engaged under a contract of service (an employment contract).

Employee Job

A job for which the occupant receives remuneration in wages or salary from an employer. In MEEI, an employee job is derived from the existence of positive STP wages and salaries or salary sacrificed to superannuation in the reference period.

For more information on the various labour concepts (e.g. employment, employee, job), refer to the [Labour Statistics: Concepts Sources and Methods. \(https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/labour-statistics-concepts-sources-and-methods/2023\)](https://www.abs.gov.au/statistics/detailed-methodology-information/concepts-sources-methods/labour-statistics-concepts-sources-and-methods/2023).

Employer

Organisations with one or more employees.

Employment size

A measure of the size of the business in terms of the number of employees within that business. The employer size reflects the size of the business in a particular state or territory and not necessarily the size of the business Australia-wide.

Enterprise group

An institutional unit covering all the operations within Australia's economic territory of legal entities under common control. Control is defined in Corporations legislation. Majority ownership is not required for control to be exercised. An enterprise group may have one or more Type of Activity Units (TAUs).

Fringe Benefits Tax (FBT)

FBT is a tax paid by employers on certain benefits provided to their employees, or to their employees' family or other associates and is separate to income tax.

Refer to the [ATO website \(https://www.ato.gov.au/businesses-and-organisations/hiring-and-paying-your-workers/fringe-benefits-tax\)](https://www.ato.gov.au/businesses-and-organisations/hiring-and-paying-your-workers/fringe-benefits-tax) for further information on FBT.

Geography

State and territory based on a business' employing locations sourced from the ABSBR or STP data.

Industry

A homogenous grouping of economic activities undertaken to produce goods and services. The [Australian and New Zealand Standard Industrial Classification \(https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release\)](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release) (ANZSIC) is used to classify an entity to an industry based on its dominant activity.

Industry division

The broadest grouping of industries within the ANZSIC. The main purpose of the industry division level is to provide a limited number of categories, which give a broad overall picture of the economy. There are 19 mutually exclusive divisions. For more information see the [Australian and New Zealand Standard Industrial Classification \(https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release\)](https://www.abs.gov.au/statistics/classifications/australian-and-new-zealand-standard-industrial-classification-anzsic/latest-release).

Industry subdivision

The second broadest grouping of industries within ANZSIC. Industry subdivisions are built up from the industry groups which, in turn, are built up from industry classes. For more information see the [Australian and New Zealand Standard Industrial Classification \(https://www.abs.gov.au/ausstats/abs@.nsf/mf/1292.0\)](https://www.abs.gov.au/ausstats/abs@.nsf/mf/1292.0).

Month change

The percentage movement of estimates between consecutive reference months.

Non-profiled population

The vast majority of businesses included on the ABSBR are in the non-profiled population. Most of these businesses have simple structures that are suitable for ABS statistical purposes at the ABN level. For the non-profiled population, one ABN equates to one business.

Profiled population

For a small number of businesses, the ABN unit is not suitable for ABS economic statistics purposes and the ABS maintains its own economic units structure through direct contact with businesses. These businesses constitute the profiled population and are represented by Type of Activity Units (TAUs). This population consists of large, complex and diverse groups of businesses (known as enterprise groups).

Quarter annual change

The percentage movement of the summed monthly wages and salaries paid by employers in a quarter and the same quarter in the previous year.

Quarter change

The percentage movement of the wages and salaries paid by employers between consecutive quarters. Quarter wages and salaries are the sum of monthly wages and salaries which belong to each quarter.

Reportable Fringe Benefits Amount (RFBA)

Fringe benefits are remuneration provided to employees in the form of benefits such as goods or services, for example, use of a work car, a cheap loan, or health insurance costs. Some benefits don't have to be reported - refer to the [ATO website \(https://www.ato.gov.au/individuals-and-families/jobs-and-employment-types/working-as-an-employee/reportable-fringe-benefits-for-employees\)](https://www.ato.gov.au/individuals-and-families/jobs-and-employment-types/working-as-an-employee/reportable-fringe-benefits-for-employees) for exclusions.

Sector

The Public/Private classification divides the economy into two sectors: Public (government units and units controlled

by government); and Private (all other units). For more information, see the [Standard Economic Sector Classifications of Australia \(SESCA\)](https://www.abs.gov.au/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release) (<https://www.abs.gov.au/statistics/classifications/standard-economic-sector-classifications-australia-sesca/latest-release>) release.

Single Touch Payroll (STP)

The Single Touch Payroll (STP) system sends taxation and superannuation information from a business' STP-enabled payroll or accounting software to the ATO as a business runs its payroll.

Termination dates

Termination dates associated with each employee as reported through STP.

Type of activity unit (TAU)

A TAU consists of one or more business entities, sub entities or branches of a business that can be grouped according to production activity and can report a minimum set of data items. TAUs are classified according to the industry of their main activity. The relationship between TAUs and their associated legal entities (ABNs) may be one-to-one, many-to-one, or one-to-many.

Wages and salaries

Wages and salaries include wages, salary payments and allowances, labour hire payments and foreign income, as well as the value of payments in kind (where a fringe benefit amount is recorded). Bonuses are typically included where they are reported in the same field as normal payments. Wages are calculated as gross amounts, prior to taxation and deductions.

Wages exclude payments to employees' superannuation as well as severance and termination payments.